

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| Applicant | : | Kaoru Haruna et al. |
| Appl. No. | : | 10/601,093 |
| Filed | : | June 20, 2003 |
| For | : | STEERING SKI DEVICE FOR SNOWMOBILE |
| Examiner | : | Jeffrey J. Restifo |
| Group Art Unit | : | 3618 |

RESPONSE TO OFFICE ACTION MAILED OCTOBER 23, 2006**Mail Stop Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed October 23, 2006, Applicants respectfully submit the following amendments and comments in connection with the above-captioned application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

Conclusion at page 12 of this paper.